



JENNIFER M. GRANHOLM  
GOVERNOR

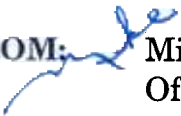
STATE OF MICHIGAN  
OFFICE OF THE STATE BUDGET  
LANSING

MARY A. LANNOYE  
DIRECTOR

January 19, 2007

**MEMORANDUM**

**TO:** Internal Control Officers

**FROM:**  Michael J. Moody, Director  
Office of Financial Management

**SUBJECT:** Biennial Report on the Evaluation of Internal Controls

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In December, Mary Lannoye, former State Budget Director, wrote to department directors regarding the biennial report on the evaluation of internal controls. In that memorandum, it was noted that the Office of Financial Management (OFM) was in the process of revising some of the guidance it provides related to internal control evaluation and the biennial reporting process. The purpose of this memorandum is to provide additional details regarding the status of those revisions and to seek your input before the revisions are finalized.

Drafts of the following items are included with this memo for your review and comment: risk assessment tool, internal control officer certification to the department director, internal auditor review program, and the internal auditor certification letter to the department director. We welcome your written feedback regarding these items. Written comments should be sent to Doug Ringler, Director, Support Services Division, at [ringlerd1@michigan.gov](mailto:ringlerd1@michigan.gov).

We would also like to invite you to discuss these items in more detail. The dates and times available to meet with us are Monday, January 29 from 2:00 p.m. to 3:30 p.m. and Wednesday, January 31 from 10:00 a.m. to 11:30 a.m. Both meetings will be in the Michigan Room, which is located on the first floor of the Romney Building. If you are interested in attending either of these meetings, please contact Doug Ringler at (517) 373-4010 or [ringlerd1@michigan.gov](mailto:ringlerd1@michigan.gov) to reserve your spot.

In addition to the items noted above, we are also working on revised tools related to budgetary controls and, in conjunction with the Department of Information Technology, revised tools related to information technology controls. These will be shared with you when they are available.

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Thank you for your ongoing commitment to maintaining effective internal controls throughout state government. If you have questions regarding this memo, please contact Doug Ringler at (517) 373-4010.

cc: Nancy Duncan  
Chief Financial Officers  
Internal Auditors